

EXHIBIT 21



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May 21, 2010

VIA E-MAIL

Rachel C. Hughey, Esq.
MERCHANT & GOULD P.C.
3200 IDS Center
80 South Eighth Street
Minneapolis, MN 55402

Re: ePlus, Inc. v. Lawson Software, Inc., C.A. No. 09-cv-620 (REP)

Dear Rachel:

I write to advise you of an issue that we have uncovered in Lawson's financial spreadsheet that was corrected by Lawson on May 18 (L0415816).

In short, the May 18 data is missing relevant financial information for SKUs that ePlus has requested and that Lawson has previously provided. For example, the corrected L0415816 file is missing data for SKUs that were included in L0345165 (produced April 30, 2010) and L0314204 (produced January 5, 2010), such as LSF, PUR, and EBA.

Please produce another corrected version of L0415816 with the same universe of SKUs for which Lawson has already provided revenue data as soon as possible.

In addition, please confirm that Lawson will be producing updated service revenue information today.

Sincerely,

A handwritten signature in blue ink, appearing to be "ANS", written over the printed name of Andrew N. Stein.

Andrew N. Stein

ANS:jm

cc: Counsel of Record